



PART I EXTRAORDINARY

No.13

AMARAVATI, WEDNESDAY, JANUARY 4, 2023

G.3329

NOTIFICATIONS BY GOVERNMENT

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(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - AMENDMENTS - APGST (THIRD AMENDMENT) RULES, 2022.

[G.O.Ms.No.797, Revenue (Commercial Taxes-II), 28th December, 2022.]

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

AMENDMENT

- 1. Short title and commencement. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Third Amendment) Rules, 2022.
 - (2) Save as otherwise provided in these rules, they shall come into force w.e.f. 15.11.2022.

In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in FORM GSTR-9, under the heading Instructions, in paragraph 7, -

- (A) for the figures, letters and words "between April, 2022 to September, 2022", the figures, letters and words "of April, 2022 to October, 2022 filed upto 30th November, 2022" shall be substituted;
- (B) in the Table, in second column, -

- (I) against serial numbers 10 & 11, for the figures and words "April, 2022 to September, 2022", the figures, letters and words "April, 2022 to October, 2022 filed upto 30th November, 2022" shall be substituted;
- (II) against serial number 12, for the figures and words "April 2022 to September 2022", the figures, letters and words "April, 2022 to October, 2022 upto 30th November, 2022" shall be substituted;
 - (III) against serial number 13, for the figures and words "April 2022 to September 2022", the figures, letters and words "April, 2022 to October, 2022 upto 30th November, 2022" shall be substituted.

N. GULZAR, Secretary to Government.

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